

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

Child and Adult Care Food Program Community Nutrition Programs

Instructions for Completing the Quarterly Nonprofit Food Service (NPFS) Financial Report (PI-1463-A, rev. 01-13) for Sponsoring Organizations of Affiliated Centers

- A. Fiscal Quarter: Check the box that corresponds to the respective quarter you are reporting. Complete the last two digits of the program reporting year.
- B. Agreement Number: Enter the six digit agreement number that is used when submitting your claims.
- C. Name of Sponsoring Agency: Enter the name of your agency as it appears on your approved Application/Agreement.
- D. Address: Enter the mailing address including the street, city, state and zip code of the agency listed in item C.

Program Income:

- 1. Net income carried forward from prior quarter. Enter the amount of CACFP income that was earned but not spent in the prior fiscal quarter. If all of the CACFP income that was earned in the prior fiscal quarter was spent enter zero (0). *Note: No more than 3 months of CACFP income can be carried into a subsequent quarter.*
- 2. Federal reimbursement earned this quarter under the Child and Adult Care Food Program. Enter the amount of reimbursement that your agency **earned** for reimbursable meals served and reported on your claims during the respective quarter. For example, for the 1st quarter report the amount of reimbursement received for the October, November and December claims.
- 3. Income received this quarter from children and adults as payment for meals served. If your agency charges separately for meals served to program children and adults, enter the amount received during the respective quarter. *Only agencies approved as pricing programs can charge separately for meals served to program children.*
- 4. Other food service program income received this quarter. Enter the amounts of your agency's other income source(s) and amount of other income that your agency used to supplement the CACFP reimbursement to cover the cost of the food program expenses listed in items 6-31. The total amount entered should only be enough to cover the costs listed in item #33 less the CACFP reimbursement earned. **Be sure to type or write the income source (e.g. Tuition).**
- 5. Total Food Service Income. Add lines 1 to 4 and enter the total.

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Quarterly Administrative/Operational Food Service Program Expenses:

Note: Please ensure all reported program costs have received prior approval from the DPI on the budget submitted annually with the Application/Agreement (contract). All cost line items on page two (2) may not pertain to your agency. Report all actual costs for your agency's food service program, regardless if they are paid directly with your CACFP reimbursement.

6. Total Administrative Salaries and Required Employer Taxes. Enter the actual amount of money that your agency spent during the reporting period on salaries/wages and any applicable employer taxes for the employees that perform the administrative functions of your agency's food program. Administrative food program employees are the person(s) in your agency responsible for the completion and maintenance of all recordkeeping documents used to complete the monthly CACFP claim. If the employee(s) job duties include other areas of the agency, besides the food program, only record the food program percentage (percentage of time spent) of salaries/wages.
7. Total Administrative Benefits. Enter the actual amount of money that your agency spent during the reporting period on benefits for the employees that perform the administrative functions of your agency's food program. If the employee(s) job duties include other areas of the agency, besides the food program, only record the food program percentage (percentage of time spent) of benefits.
8. Total Administrative Salaries and Benefits. Add lines 6 to 7, and enter total here. If nothing is entered in lines 6 to 7, enter zero (0).
9. General Office Supply Expense. Enter the actual amount of money that your agency spent during the reporting period on general office supplies for the administrative food program personnel listed in lines 6 and/or 7. The same allocation used for lines 6 and 7 can be used for line 9. If this is not a food program expense for your agency enter zero (0).
10. Contracted Services. Enter the actual amount of money that your agency spent during the reporting period on service contracts for personnel to complete the administrative food program duties. If this is not a food program expense for your agency enter zero (0).
11. Equipment Rental/Lease Expense. Enter the actual amount of money that your agency spent during the reporting period on the rental or lease of equipment to be used for the administrative food program personnel. If used for other areas of the child care besides the food program, only record the food program percentage based on usage or the same allocation used for lines 6 and 7. If this is not a food program expense for your agency enter zero (0).
12. Travel Expense. Enter the actual amount of money that your agency spent during the reporting period on food program related travel for the administrative food program personnel (e.g. travel during monitoring visits). If this is not a food program expense for your agency enter zero (0).
13. Training Expense. Enter the actual amount of money that your agency spent during the reporting period on food program related training of your administrative food program personnel. If this is not a food program expense for your agency enter zero (0).

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14. Miscellaneous Admin. Expense. Enter the actual amount of money that your agency spent during the reporting period on any other miscellaneous administrative food program expense. Also, specify what the miscellaneous cost item is on the space below. If this is not a food program expense for your agency enter zero (0).
15. Total Administrative Expense. Add lines 9 to 14, and enter total here. If nothing is entered in lines 9 to 14 enter zero (0).
16. Total Administrative Expenses, Benefits, Salaries. Add lines 8 and 15. Enter total here. If nothing is entered in lines 8 and 15 enter zero (0). *Note: No more than 15% of your CACFP meal reimbursement can be used to fund administrative expense, salaries and benefits.*
17. Total Operational Salaries and Required Employer Taxes. Enter the actual amount of money that your agency spent during the reporting period on salaries/wages and any applicable employer taxes for the employees that perform the operational functions of your agency's food program. Operational food program employees consist of the person(s) in your agency responsible for the preparation of the meals, grocery shopping, menu planning, sanitation and/or any other kitchen duty. If the employee(s) job duties include other areas of the agency besides the food program, only record the food program percentage (percentage of time spent) of wages.
18. Total Operational Benefits. Enter the actual amount of money that your agency spent during the reporting period on benefits for the employees that perform the operational functions of your agency's food program. If the employee(s) job duties include other areas of the agency besides the food program, only record the food program percentage (percentage of time spent) of benefits.
19. Total Operational Salaries and Benefits. Add lines 17 and 18. Enter total here. If nothing is entered in lines 17 and 18, enter zero (0).
20. Total Food Supplies. Enter the actual amount of money that your agency spent during the reporting period on consumable food goods. This dollar amount must be supported by actual receipts and/or invoices and should not include any non-food/kitchen supply costs or any costs for vended meals purchased. Vended meals should be reported under Contracted Services (line 27).
21. Total Nonfood Supplies. Enter the actual amount of money that your agency spent during the reporting period on nonfood and/or kitchen supply costs. This would include any paper products, cleaning supplies, small utensils, etc. The dollar amount reported must be supported by actual receipts and/or invoices and must not include any food costs.
22. Equipment Purchased \$5,000 and Over. Enter the actual amount of money that your agency spent during the reporting period on kitchen equipment costing \$5,000 or more. *Note: This must be depreciated to the food program and not direct expensed.* If this is not a food program expense for your agency enter zero (0).
23. Equipment Purchased Under \$5,000. Enter the actual amount of money that your agency spent during the reporting period on kitchen equipment costing less than \$5,000. If this is not a food program expense for your agency enter zero (0).

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24. Office Supply Equipment. Enter the actual amount of money that your agency spent during the reporting period on general office supplies for the operational food program personnel listed in lines 17 and/or 18. The same allocation used for lines 17 and 18 can be used for line 24. If this is not a food program expense for your agency enter zero (0).
25. Rent Expense. Enter the actual amount of money that your agency spent during the reporting period on rent or lease expense of the kitchen facility. If the kitchen is part of the entire center, use an allocation based on the square footage of the kitchen area(s) to the total square footage of the building(s). If this is not a food program expense for your agency enter zero (0).
26. Utilities Expense. Enter the actual amount of money that your agency spent during the reporting period on utilities for the kitchen facility. If the kitchen is part of the entire center, use an allocation based on the square footage of the kitchen area(s) to the total square footage of the building(s). If this is not a food program expense for your agency enter zero (0).
27. Contracted Services. Enter the actual amount of money that your agency spent during the reporting period on service contracts for personnel to complete operational food program duties. This may include the cost of contracting with a dietitian for menu planning or any contract your agency has for a vended food service to provide meals to your center(s). If this is not a food program expense for your agency enter zero (0).
28. Equipment Rental/Lease Expense. Enter the actual amount of money that your agency spent during the reporting period on the rental or lease of equipment used in the kitchen. If this is not a food program expense for your agency enter zero (0).
29. Training/Travel Expense. Enter the actual amount of money that your agency spent during the reporting period on training and travel for your kitchen personnel. This includes mileage cost for travel to and from the grocery store. If this is not a food program expense for your agency enter zero (0).
30. Miscellaneous Operational Expenses. Enter the actual amount of money that your agency spent during the reporting period on any other miscellaneous operational food program expense. Also, specify what the miscellaneous cost item is on the line provided. If this is not a food program expense for your agency enter zero (0).
31. Total Operational Expense. Add lines 20 thru 30. Enter total here.
32. Total Operational Expenses, Salaries, Benefits. Add lines 19 and 31. Enter total here.
33. Total Administrative and Operational Costs. Add lines 16 and 32. Enter total here.
34. Nonprofit Food Service Program Income. Subtract line 33 from line 5. If your agency did not spend the entire food program income earned, then the remainder can be carried over to the next quarter. **At the end of the program year the food program balance should equal zero.**

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Certification

- A. This line must be signed by the Authorized Representative listed on the Application/Agreement. The Authorized Representative may designate another person to sign the report by notifying DPI, in writing, prior to submission. *Note: If submitting this report electronically (via e-mail) the e-mail transmittal is the same as a signature.*

Submission

This report can be downloaded at <http://dpi.wi.gov/fns/centermemos.html>. It can be found under Guidance memorandum #11. Download the form to your computer, complete, save, and submit electronically to Cari Ann Muggenburg via e-mail at cari.muggenburg@dpi.wi.gov. Your e-mail will serve as your signature to the certification statement.

The due dates for submission of this report are as follows:

- 1st Quarter (reporting period October 1 – December 31) is due March 1st
- 2nd Quarter (reporting period January 1 – March 31) is due June 1st
- 3rd Quarter (reporting period April 1 – June 30) is due September 1st
- 4th Quarter (reporting period July 1 – September 30) is due December 1st

Any extension requests must be submitted in writing via e-mail to Cari Muggenburg at the address listed above. Failure to submit the required quarterly Nonprofit Food Service Financial Report is a serious deficiency and may result in termination from future program participation.

If your agency is closing or ending participation of the Child and Adult Care Food Program (CACFP) prior to the due date of a quarterly report, please complete and submit a copy of the report for the time period that your agency participated in the program for the current year and submit within 30 days from the last day of participation. In addition, if your agency started the program year as an independent agency and added one or more sites during the course of the program year to become a sponsoring organization, your agency is required to complete an annual NPFS report for the time period your agency was an independent and must begin completing quarterly reports on the date that you were approved as a sponsor. Failure to submit the required quarterly Nonprofit Food Service Financial Report is a serious deficiency and may result in termination from future program participation.